

DEPARTMENT OF THE INTERIOR

# MINERALS MANAGEMENT SERVICE MANUAL

Release No. 79

TRANSMITTAL SHEET

November 25, 1985

SUBJECT: Administrative Series  
Part 337 Cashiers  
Chapter 2 Imprest Funds and Operation of Imprest  
Funds Handbook

EXPLANATION OF MATERIAL TRANSMITTED:

This chapter sets forth Minerals Management Service (MMS) policy, responsibilities, and procedures for establishing and operating imprest funds within the MMS. The handbook, Operation of Imprest Funds, MMS Manual 337.2-H, contains detailed instructions for operation of imprest funds.

  
Director

FILING INSTRUCTIONS:

REMOVE:

None

INSERT:

<u>Part</u>	<u>Chapter</u>	<u>Pages</u>	<u>Release</u>
337	2	1-3	79

Handbook

MMSM 337.2-H  
Operation of Imprest Funds  
(This handbook may be filed  
separately from the basic manual.)

OPR: Financial Management Division  
Office of Administration

## MINERALS MANAGEMENT SERVICE MANUAL

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1. Purpose. This chapter sets forth Minerals Management Service (MMS) policy, responsibilities, and procedures for establishing and operating imprest funds within the MMS. The handbook, Operation of Imprest Funds, MMS Manual (MMSM) 337.2-H, contains detailed instructions for operation of imprest funds.

2. Authority. Departmental Manual (337 DM 1, 2, and 3).

3. References.

A. Treasury Manual of Procedures and Instructions for Cashiers.

B. Treasury Fiscal Requirements Manual (TFRM), Part 4, Chapter 3000.

C. Treasury Bulletin No. 84-11, Revision to TFRM, Part 4.

D. Treasury Bulletin No. 84-21, Revision to TFRM, Part 4.

4. Policy. It is the policy of the MMS to grant approval for establishment of an imprest fund where it is demonstrated that it will result in improved service, be cost effective, and is economically feasible.

5. Responsibilities.

A. The Assistant Director for Administration approves the establishment of imprest funds and the appointment of all principal and alternate cashiers.

B. The Chief, Financial Management Division (FMD) has oversight responsibility for the operation of imprest funds.

C. Administrative Service Center (ASC) Managers or Program Administrative Officers are responsible for ensuring that established policies and guidelines are understood and properly applied and that cashiers receive sufficient training and supervision.

OPR: Financial Management Division  
Office of Administration

Date: November 25, 1985 (Release No. 79)

BOTTOM MARGIN

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A. Requests. All requests for establishment of imprest funds will be by memorandum addressed to the Assistant Director for Administration and routed for concurrence through the Chief, FMD, and the appropriate ASC Manager or Program Administrative Officer. These requests will include the following:

(1) the average monthly dollar volume of transactions under \$500 anticipated during peak months of activity and an estimate of the dollar volume of monthly emergency payments exceeding \$500 (these estimates will be used by the FMD to determine the initial amount of the fund);

(2) the proposed use(s) of the fund and reason(s) for requesting its establishment;

(3) the full name, title, and grade of the cashier to be appointed and the alternate, if applicable;

(4) a description of safekeeping facilities for overnight storage and during regular business operating hours;

(5) procedures for conducting quarterly verifications of the cash balances and semiannual administrative reviews required by 337 DM 2.7;

(6) the proposed effective date of operation;

(7) the staffing level of the office, including a listing by title and grade of administrative support personnel who will assume responsibility of fund operations; and

(8) a statement of agreement to comply with any future requirements for automated data entry to the extent feasible.

B. Approval/Disapproval of Requests. When the request to establish an imprest fund is approved/disapproved, the Assistant Director for Administration will notify the requesting office through the Chief, FMD, in writing.

7. Review/Audits. In addition to quarterly verifications of cash balances, unannounced administrative reviews will be performed at least semiannually. They will be performed by two

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responsible employees appointed by the appropriate ASC Manager or Program Administrative Officer. The reviews will be conducted in accordance with Chapter 6.1B of the handbook, Operation of Imprest Funds, MMSM 337.2-H.

8. Reports. The employees who conduct the review will submit a written report to the responsible ASC Manager or Administrative Officer addressing each of the steps included in the review and the results. The ASC Manager or Administrative Officer will forward a copy of this report to the Chief, FMD.

9. Procedures. Before placing the fund in operation, the ASC Managers/Administrative Officers must make arrangements with a servicing financial institution to cash Department of the Treasury checks for replenishment of the fund. In this regard, appropriate security measures must be arranged for safe transport of the cash from the financial institution to the imprest fund location. (See the handbook for additional procedures for operating imprest funds within MMS.)

**UNITED STATES  
DEPARTMENT OF THE INTERIOR  
MINERALS MANAGEMENT SERVICE**

**HANDBOOK**

**OPERATION  
OF  
IMPREST FUNDS**

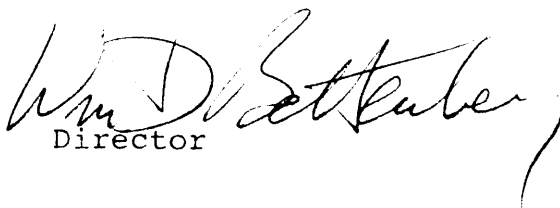
**MMSM 337.2-H**



## FOREWORD

The purpose of this handbook is to prescribe procedures and a uniform method of managing imprest funds within the Minerals Management Service (MMS). It contains the detailed procedures for daily operation of all MMS imprest funds, taking into consideration unique MMS requirements.

Any questions regarding the instructions in this handbook or in the basic manual (MMSM 337.2) may be directed to the Financial Management Division, Office of Administration, on (703) 435-6130 or FTS 933-6130.

  
Director

Date: November 25, 1985

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CHAPTER 1. GENERAL INFORMATION

1. Establishment of the Imprest Fund. Imprest funds within the Minerals Management Service (MMS) will be established in the manner described in MMS Manual (MMSM) 337.2. Upon approval of an imprest fund, the Financial Management Division (FMD) will furnish the cashier with a copy of the "Treasury Manual of Procedures and Instructions for Cashiers." Administrative Service Center (ASC) Managers, Program Administrative Officers, and cashiers should also become thoroughly familiar with 337 DM 1, 2, and 3.

2. Appointment of Cashiers. Cashiers will be appointed as Class-A imprest fund cashiers and will receive a check issued in their name directly from the Department of the Treasury's Washington Disbursing Center. A Class-A cashier is one who receives an advance from an Agency appropriation for an imprest fund; is personally accountable to the head of an Agency or designee; and has not been authorized to advance an imprest fund to another cashier except the alternate.

3. References.

A. Department of the Interior Acquisition Regulation (DIAR) Subpart 1413.

B. Federal Acquisition Regulation (FAR) Subpart 13.

C. MMS Manual 337.2 Imprest Funds.

D. Treasury Manual of Procedures and Instructions for Cashiers.

4. Security. Official security requirements are contained in Section 4 of the "Treasury Manual of Procedures and Instructions for Cashiers."

## CHAPTER 2. OPERATION OF IMPREST FUNDS

1. Payments Allowed. The imprest fund may be used for cash payments such as those listed below. If cash payment is requested for a transaction not listed in this handbook, approval must be received from a Contracting Officer before payment is made. These are restricted to payments of \$500 and under, except where a legitimate emergency situation exists, in which case payment may be allowed exceeding \$500. For payments over \$500, the nature of the emergency should be documented and attached to the imprest fund subvoucher.

A. Small Purchases (Except Controlled Property). Small purchase transactions will require prior approval by a person with delegated procurement authority. As prescribed in Federal Acquisition Regulation (FAR) 13.403 and Department of the Interior Acquisition Regulation (DIAR) 1413.403, lists of personnel designated to make and approve (warranted Contracting Officers) imprest fund purchases shall be maintained by the cashier. The procedures listed in 2.4 of this handbook should be followed. Controlled property must be purchased using a purchase order form.

B. Repair of Equipment.

C. Postal Costs (Including Fees for Money Orders, Stamps, and C.O.D. Payments).

D. Cost of Bank Drafts.

E. Travel Advances.

(1) Amounts. Travel advances up to \$500 are provided from imprest funds as a routine operating practice. Employees of MMS who have been offered the Diners Club charge card are limited to a cash advance for temporary duty of \$25.00 per day to cover incidental expenses not normally chargeable to the card. Officials who approve travel advances will ensure compliance with the \$25.00 per day limitation. Employees who were not offered the charge card or employees traveling to areas where the card is not accepted may receive a full travel advance. Travel advances exceeding \$500 are permitted from imprest funds only if legitimate emergency conditions exist. Approval authority can be granted by the Administrative Service Center Manager, and justification to support the emergency need must be maintained by the cashier. All other travel advances exceeding \$500 must be requested through the FMD which will arrange for prompt issuance of a check from the Department of the Treasury.

(2) Procedures. All requests for travel advances in both emergency and nonemergency situations are to be submitted on a Standard Form (SF) 1038, Advance of Funds Application and Account, with a copy of the traveler's SF-1020, Travel Authorization. For travelers requesting travel advances from the imprest fund, block 9d of the SF-1038 must have "IMPREST FUND" in bold letters, as well as the traveler's home address; in addition, block 12 of the SF-1038 must include the statement, "I certify my account is current and all vouchers have been submitted," or a statement explaining the reason for a legitimate outstanding travel advance balance. If registration fees for meetings or conferences are required to be paid while on travel, the amount of the fee may be added to the travel advance amount and subsequently claimed on the traveler's travel voucher.

(3) Emergency. In addition to the above, emergency requests must also include the statement, "Emergency travel required within 7 days," in block 12. Since employees with limited open authorizations can be advanced funds to meet their requirements for 60 days, such advances are not considered emergencies and should be issued from imprest funds only under extreme conditions. In addition, issuance of more than one advance for the same trip is not authorized.

F. Public Utility Bills. Payment of public utility bills can be made from the imprest fund when location of the activity is situated close enough to make cash payment more efficient.

G. Freight Transportation. Freight transportation charges not exceeding \$100 on domestic freight shipments moved on commercial bills of lading can be paid from the imprest fund.

2. Receipts Requirements. Receipts presented to the imprest fund cashier must contain required certification and a valid account number. Receipts should consist of original bills, sales slips, cash register tickets, or dealer invoices.

3. Identification Required. All employees receiving payment from the imprest fund will be required to show their U.S. Government identification card.

4. Cash Purchases.

A. Authorizations. Where cash purchases are necessary, cash may be advanced using an SF-1165, Receipt for Cash Subvoucher Interim Receipt for Cash. Two approving signatures are required on the subvoucher portion of the SF-1165: (1) warranted contracting officer; and (2) a Program Administrative Officer

or a program person authorized to commit funds. With these two signatures, the subvoucher takes the place of a requisition and satisfies the requirements in FAR 13.405 and DIAR 1401.7000.

B. Time Restrictions. The cashier will keep the interim receipt portion of the SF-1165 and the purchaser will keep the subvoucher portion. After purchase, settlement is made with the imprest fund cashier, and the interim receipt portion of the SF-1165 is marked "Void" and returned to the purchaser. This must be accomplished within 5 working days from the day the advance was made. The cashier, if necessary, will follow up by telephone at the end of this period to obtain settlement. Individuals who are repeatedly delinquent in settling will be deprived of the right to obtain advances on an SF-1165.

C. Accounting Information. Receipts from vendors or cash register tapes must be presented to support each purchase and will be attached to the subvoucher portion of the SF-1165. The purchaser must indicate the account number to be charged on the subvoucher.

D. Verification Information. The vendor's signature on the SF-1165 subvoucher should be obtained. If receipts and/or vendor's signature cannot be obtained, the name of the vendor and a list of articles or services purchased will be itemized on the SF-1165 subvoucher. When the vendor's signature is not obtainable, the purchaser will sign the subvoucher in the vendor's place.

5. Claims for Reimbursement. The SF-1164, Claim for Reimbursement for Expenditures on Official Business, will be used for local travel, including minor expenses such as taxi fare, parking fees, etc., and reimbursement for small purchases under \$100 in emergency situations when a requisition cannot be obtained. The recipient of payment will acknowledge receipt in the space provided. An SF-1164 may also be used to claim reimbursement for registration fees for meetings or conferences when no travel is involved. However, the claimant must include original receipts for amounts claimed, along with a completed SF-182, Request, Authorization, Agreement and Certification of Training.

6. Payments Not Allowed. The imprest fund will not be used for the following:

- A. Purchasing controlled property;
- B. Cashing payroll checks or personal checks;
- C. Collecting employee salary claims (except when precleared by the FMD);

D. Paying for mail order purchases (imprest funds are for local cash purchases only--bills for mail orders must be forwarded to the FMD in the usual manner for payment by a Department of the Treasury check);

E. Collecting reimbursement for money orders or personal services, unless specifically authorized;

F. Paying for international shipments; or

G. Collecting reimbursement for household goods van shipments.

## CHAPTER 3. CASHIER INFORMATION TO BE MAINTAINED

1. General. Illustrations 1 and 2 described in the following paragraphs are provided as guidelines. The data may be maintained in handwritten form. As long as the required information is maintained, local offices may design ledger sheets to suit their particular requirements.
2. Numbering of Receipts. Each receipt for disbursement from the fund will represent a subvoucher. These will be numbered consecutively each fiscal year, beginning with "1."
3. Alternate Cashiers. On days or periods when the alternate cashier is responsible for operation of the imprest fund, total cash will be counted and signed for by the alternate. A receipt for the fund will be given to the principal cashier. See Section 6 of the "Treasury Manual of Procedures and Instructions for Cashiers" for further instructions on cashier absences and changes of cashiers.
4. Ledger for Subvouchers Paid. As each subvoucher is paid, it will be stamped "paid" and recorded consecutively in a ledger for paid subvouchers. A six-columnar accounting pad may be used for this record (see Illustration 1). A balance brought forward column is used to maintain a cumulative day-to-day total of subvouchers for which no SF-1129, Reimbursement Voucher and/or Accountability Report (commonly referred to as the Accountability Report), has been prepared to replenish the imprest fund. At the end of the day when an SF-1129 is to be prepared, the total is shown in the "Balance" column. The balance brought forward for the next day's business is zero, and daily cumulative payments are brought forward until the next SF-1129 is prepared. When the SF-1129 is prepared, the cumulative amount is placed, at the end of the day, in the "Reimbursement Amount" column.
5. Ledger for Cash Advances. To control return of SF-1165 cash advances, a ledger for commercial SF-1165's must be maintained. Again, a six-columnar accounting pad may be used (see Illustration 2). As advances are made on SF-1165's, the date received, name of the recipient, and amount will be entered. When the recipient returns and settles, the date of return will be entered and amount returned. The difference should be supported by paid receipts. At this time, assign a subvoucher and enter on the ledger for subvoucher paid (see Illustration 1).

6. Reconciliation of Cash.

A. Daily Tally Sheet. A daily tally sheet is used to reconcile cash on hand and paid subvouchers with total imprest fund accountability (see Illustration 3). At the beginning of each day before opening for business, the imprest fund cashier will detail total cash in the safe by denomination (column 1) and detail total cash in the drawer for use in the current day's business (column 4). Additional cash pulled from the safe for use during the day will be entered by denomination in column 2. At the end of the day, the amount of cash in the safe and in the cash drawer will be counted and entered by denomination in columns 3 and 5, respectively.

B. Daily Balance. At the end of the day's business, the daily balance tally will be recorded in the lower right corner of the tally sheet. This is a summation of total ending cash on hand, total outstanding cash advances on SF-1165's, total subvouchers for which no SF-1129 has been prepared, and total of subvouchers for which an SF-1129 has been prepared but Department of the Treasury checks have not been received or have not been cashed. This last group will be included as "Outstanding Checks."

C. Discrepancies. The grand total should equal total imprest fund accountability. Any differences must be researched to determine cause for overage or shortage. See Section 5 of the "Treasury Manual of Procedures and Instructions for Cashiers" regarding losses and shortages.

## LEDGER FOR SUBVOUCHERS PAID

MMSM 337.2-H  
Chapter 3  
Illustration 1

LEDGER FOR SUBVOUCHERS PAID

Subvoucher Number	Date/ Names	Travel Adv. Amt.	SF-1164 Amount	SF-1165 Amount	Daily Balance	Balance Forward	Treasury Schedule Nos.
407	6/11/85 K-Mart			79.88			
408	John Doe	400.00			479.88	479.88	
409	6/12/85 Joe Tree			34.20			
410	Mary Dawn		83.08				
411	Robert Black		16.40				
412	James Brown		64.88		198.56	678.44	
413	6/13/85 Larry Tall		28.73				
414	Harry Tow		287.00		315.73	994.17	
415	6/14/85 Stephen Gloom		55.65				
416	Lawrence Air	200.00					
417	Kim Brown		189.00				
418	Kim Brown		23.40				
419	Holly Grass		37.50				
420	Jeanne Doe	250.00					
421	John Brown	200.00					
422	Elizabeth Jones		38.38		993.93	1,988.10	150014
423	6/15/85 Bert Jones		82.00				
424	Cathy Bull		20.60				
425	Stephen Gloom		35.88				
426	Carol Grown		11.25		149.73	149.73	
427	6/16/85 Robert Bloom						
428	Ronald Rowland	150.00	36.90				
429	Gloria Bloomer	375.00					
430	Richard Ricardo	375.00					
431	Linda Lorrette		48.83				



LEDGER FOR SF-1165 ADVANCES

LEDGER FOR SF-1165 ADVANCES

<u>NAME</u>	<u>DATE OF ADVANCE</u>	<u>AMOUNT</u>	<u>DATE OF RETURN</u>	<u>AMT. RETURNED</u>
Martin Smith	6/02/85	40.00	6/05/85	29.50
Sally Doe	6/03/85	250.00	6/06/85	135.00
John Jones	6/03/85	29.57	6/07/85	-0-
Ruth Growles	6/05/85	15.96	6/08/85	-0-
John Joel	6/08/85	45.43	6/10/85	-0-
Carol Coral	6/10/85	10.00	6/11/85	1.25
Joseph Pike	6/10/85	197.63	6/12/85	-0-

# DAILY TALLY SHEET

MMSM 337.2-H  
Chapter 3  
Illustration 3

DAILY TALLY SHEET					
	Starting Cash in Safe	Cash Pulled from Safe	Ending Cash in Safe	Starting Cash in Drawer	Ending Cash in Drawer
<u>CURRENCY</u>					
20's	\$10,200.00	\$1,200.00	\$9,000.00	\$680.00	\$ 740.00
10's	10.00	10.00	-0-	160.00	170.00
5's	500.00	-0-	500.00	150.00	105.00
2's	-0-	-0-	-0-	-0-	-0-
1's	150.00	25.00	125.00	6.00	30.00
<u>COIN</u>					
.50	-0-	-0-	-0-	-0-	-0-
.25	30.00	10.00	20.00	-0-	10.25
.10	35.00	-0-	35.00	2.00	2.00
.05	8.00	-0-	8.00	1.65	1.65
.01	4.68	.18	4.50	.22	.40
<b>TOTAL</b>	<b>\$10,937.68</b>	<b>\$1,245.18</b>	<b>\$9,692.50</b>	<b>\$999.87</b>	<b>\$1,059.30</b>

DAILY BALANCE TALLY			
	STARTING	ENDING	
Total in Safe:	\$10,937.68	\$ 9,692.50	Total Cash on Hand: \$10,751.80
Total in Drawer:	\$ 999.87	\$ 1,059.30	Outstanding SP-1165's: \$ 305.78
Total Cash on Hand:	\$11,937.55	\$10,751.80	Subvouchers: \$ 1,437.10
			Outstanding Checks: \$ 7,655.32
			<b>TOTAL: \$20,150.00</b>

## CHAPTER 4. REPLENISHMENT OF FUNDS

1. Replenishment Vouchers. To replenish the imprest fund, an SF-1129 (original and one copy) will be prepared. Applicable subvouchers will be attached in numerical sequence by subvoucher number. In addition, an adding machine tape of the vouchers will be attached to the upper left corner. This will total the amount to be replenished. The original SF-1129 will be dated and signed by the cashier and mailed with the SF-1166, Voucher and Schedule of Payment (see paragraph 2 below), to the FMD. A copy of the SF-1129 together with photocopies of the subvouchers will be retained by the cashier in the event of loss in the mail. Detailed instructions for preparing SF-1129's are contained in Section 3 of the "Treasury Manual of Procedures and Instructions for Cashiers." A typical SF-1129 prepared by an MMS cashier is provided at Illustration 1. In completing the form, items included under "Status of Fund" should be as follows, when applicable:

- A. "This Voucher": Enter total amount being reimbursed.
- B. "Unpaid Reimbursement Voucher Dated": Enter total amount of SF-1129's previously submitted for which checks have not been received.
- C. "Unscheduled Subvouchers": Enter any subvouchers not included with those to be reimbursed.
- D. "Interim Receipts for Cash": Enter total amount of SF-1165 interim receipts being held pending settlement.
- E. "Cash on Hand": Self-explanatory.
- F. "Total": The sum of all items equals the total amount of the imprest fund.

2. Replenishment Schedules. At the same time the SF-1129 replenishment voucher is prepared, the SF-1166 must be prepared for submission to the Department of the Treasury's Washington Disbursing Center to receive a check for the amount to be replenished. An OCR-A (Optical Character Recognition) 10-pitch font must be used on the typewriter to facilitate processing by the Department of the Treasury. Care should be taken that data typed on an SF-1166 does not touch upon lines printed on the forms. This will cause machine rejection when processed by the Department of the Treasury (see Illustration 2).

A. Schedule Number. The replenishment schedule number on the SF-1129 will be a unique six-digit number assigned by the FMD to identify the imprest fund. The first digit represents the last digit of the fiscal year and must be changed each fiscal year on October 1. The second digit is a "1" which designates imprest funds. The third and fourth digits will designate the location of the imprest fund. A fifth and sixth digit will be assigned by the cashier and will be a consecutive number, 01 through 99, for each replenishment voucher processed throughout the fiscal year. The cashier should maintain a control log of Department of the Treasury schedule numbers sequentially assigned to each SF-1166 replenishment schedule. As a minimum, this should include the amount and schedule number assigned (see Illustration 3).

B. Presentation for Certification. The completed SF-1166 (original and one copy), along with the SF-1129 and supporting subvouchers, will be mailed or presented to the FMD for certification. If mailed, a manila envelope is to be used. This envelope should be marked to prevent bending while in transit. It is recommended that a stamp be used with the following (in large letters): "FRAGILE--DO NOT BEND--PAYMENT SCHEDULES."

C. Issuance of Replenishment Check. After certification, FMD will send the SF-1166 to the Department of the Treasury's Washington Disbursing Center for issuance of a replenishment check.

3. Monthly Accountability Report. On the last workday of each month, an accountability report will be sent by Class A cashiers to the FMD. The SF-1129 will be used and completed in accordance with Section 10 of the "Treasury Manual of Procedures and Instructions for Cashiers." The number and total amount of replenishments obtained during the month must be shown.

4. Travel Advance Issuances. If the imprest fund is used to issue travel advances, the fund should be replenished each Friday for any advances made during the week (see 4-1 of this handbook). The replenishment voucher, SF-1129, should be mailed immediately to the FMD. If no travel advances were made during the week, this procedure is not required. The purpose of this is to ensure that all advances are reported promptly to the FMD and considered prior to payment of corresponding travel claims.

5. End-of-Month Procedures. The imprest fund should not be replenished during the last 6 workdays of each month. This is to allow time for replenishment vouchers to be received by mail in the FMD and entered into accounting records before end-of-month closing. The purpose of this is to ensure that disbursements on Department of the Treasury's records agree with those included in MMS's monthly accounting reports.

Standard form 1129 - GAO 1101 11-20-1001 OFFICE REIMBURSEMENT VOUCHER		REIMBURSEMENT VOUCHER		Schedule No 511132	
U.S. Department of the Interior, Minerals Management Service <small>(Department, Bureau, or establishment)</small>				PAID BY	
Payee's name <u>Jane S. Doe</u>					
Mailing address <u>1110 Herndon Parkway, Mail Stop 635</u>					
<u>Herndon, VA 22070</u>					
For payments made on account of official business as per attached subvouchers numbers <u>417</u> to <u>A22</u> , inclusive, for the period <u>6/11</u> , 19 <u>85</u> , to <u>6/14</u> , 19 <u>85</u> , and reclaimed subvouchers numbers _____				AMOUNT	
				DOLLARS	CENTS
STATUS OF FUND	DOLLARS	CENTS			
This Voucher.....	1988.	10.	Differences.....		
Unpaid Reimbursement Voucher Dated <u>5/25/85</u> .....	3205.	15.			
Unscheduled Subvouchers.....	0.	00.			
Interim Receipts for Cash.....	19.	00.			
Cash on Hand.....	2287.	75.			
			Amount verified; correct for		
			(Signature or Initials) _____ (For Administrative Use)		
			Approved: _____		
Total.....			7500.00		
I certify that the disbursements claimed herein are correct and proper, that payment has not been received, and that the status of the fund for which I am accountable is as stated above.					
<u>6/14/85</u> (Date)		<u>Jane S. Doe</u> (Signature)		Pursuant to authority vested in me, I certify that this voucher is correct and proper for payment.	
Title <u>Cashier</u>					
Number of reimbursement checks desired <u>1</u>		(Date) _____ Authorized Certifying Officer.			
in the amounts of <u>\$1,998.10</u>					
ACCOUNTING CLASSIFICATION					
<p>* Two reimbursement vouchers: 6/4/85 - \$1314.74 6/7/85 - \$1890.41</p>					
Paid by Check (s) No. (s)			Paid by cash, \$ _____		
			(Check)		
			Payee _____		
* U. S. GOVERNMENT PRINTING OFFICE : 1983 O - 343-376 (10754)					

OF 1185 2001 477 MAY 2002 JUL 1973 1186 125		<b>VOUCHER AND SCHEDULE OF PAYMENTS</b>	
DEPARTMENT OR ESTABLISHMENT		DEPARTMENT OF THE INTERIOR	
BUREAU OR OFFICE		MINERALS MANAGEMENT SERVICE BR OF FIN MGMT	
LOCATION OF TRANSMITTING OFFICE		1110 HERNDON PARKWAY HERNDON VA 22070	
PURSUANT TO AUTHORITY VESTED IN ME I CERTIFY THAT THE ITEMS LISTED HEREIN ARE CORRECT AND PROPER FOR PAYMENT FROM THE APPROPRIATION SO DESIGNATED HEREON OR ON SUPPORTING VOUCHERS		PAID BY	
8/14/85 DATE		VINCENT J MULLALLY 435-6267 AUTHORIZED CERTIFYING OFFICER	
APPROPRIATION SUMMARY  <div style="text-align: center; font-weight: bold;">IMPREST FUND</div>			
ALIGN AREA	XX		
FONT SHEET	OF	AGENCY STATION NO	SCHEDULE NUMBER
11	1	14190001	511118
GRAND TOTAL		NO-CHECK TOTAL	
246124			
		MEMORANDUM	
PAYEE AND IF NECESSARY ADDRESS INVOICE NUMBER OTHER IDENTIFICATION LINES 1, 3, 5 AND 7		AMOUNT	VOUCHER NO
STEPHANY R STEERE CASHIER 1110 HERNDON PARKWAY HERNDON VA 22070  ////		246124	
SAMPLE			
5 4 3 2 1 0	BEGINNING D O CHECK NUMBERS		ENDING BEGINNING ENDING
USE FOR FIRST CHECK SERIAL NUMBER RANGE		USE FOR SECOND CHECK SERIAL NUMBER RANGE IF APPLICABLE	

LOG OF TREASURY SCHEDULE NUMBERS USED

<u>SCHEDULE NUMBER</u>	<u>SF-1166 REIMBURSEMENT AMT.</u>
511101	\$ 1,814.12
511102	1,495.65
511103	2,302.15
511104	1,625.17
511105	1,842.19
511106	1,395.60
511107	1,135.40
511108	2,150.40
511109	1,565.50
511110	1,391.40
511111	1,888.05
511112	1,888.05
511113	1,905.40
511114	1,629.62
511115	1,486.13
511116	1,291.44
511117	1,844.13
511118	2,099.35
511119	2,105.90
511120	1,865.30
511121	1,491.43
511122	1,565.20
511123	1,105.33
511124	1,841.14
511125	2,007.92
511126	1,316.25
511127	1,645.12
511128	1,314.74
511129	1,890.41
511130	1,988.10



## CHAPTER 5. CHANGES

1. Approval Memorandum. An increase or decrease in the amount of an imprest fund should be submitted by memorandum from the responsible ASC Manager or Program Administrative Officer to the Assistant Director for Administration for approval; changes of principal or alternate cashiers should be submitted to the Administrative Officer, Office of Administration, for approval. The memorandum should be accompanied by copies of an SF-211, Request for Change or Establishment of Imprest Fund.

2. Fund Change. The SF-211 must be submitted for both the principal and alternate cashier whenever the amount of the fund is changed, showing the revised amount of the fund on the "Increase or New Advance" line in Section IV. If the fund is being increased and an additional amount is to be advanced, the amount to be paid should be entered on the "Increase or New Advance Requested" line in Section IV of the SF-211 prepared for the principal cashier only.

3. Cashier Change. For a change in designation of cashier or alternate, an SF-211 will be submitted only for the designee being changed. If the amount of the fund is not being changed, enter the total amount authorized on both the "Current Balance" and "Total" lines in Section IV (see Illustration 1).

4. Justification. Any requests for an increase to the imprest fund must be accompanied by a justification for the increase based upon monthly disbursements and the time required to obtain replenishment checks. Information for preparing the SF-211 is contained in Section 2 of the "Treasury Manual of Procedures and Instructions for Cashiers."

Standard Form 211 (2-82)  
Department of the Treasury  
1 TFRM 4-3000  
211-103

REQUEST FOR CHANGE OR ESTABLISHMENT OF IMPREST FUND

SECTION I - IDENTIFICATION OF DISBURSING OFFICER AND CASHIER

NAME AND LOCATION OF DISBURSING OFFICER:

NAME OF CASHIER: Jane Doe

AGENCY: Minerals Management Service, Southern Administrative Service Center

ADDRESS: 3301 N. Causeway Blvd., Metairie, La. 70002

PHONE NO.: FIS 680-9858

SECTION II - ACTION REQUESTED

EFFECTIVE DATE: 3/1/85

Designation ☒ Change to Alternate ☐ Increase Advance ☐ Liquidation ☐  
Revocation ☐ Change to Principal ☐ Decrease Advance ☐ Address Change ☐  
Class Change ☐ Other (Explain) ☐

SECTION III - DESIGNATION INFORMATION

Class and Type of Cashier (If Alternate show name of Principal)

Class A—Alternate Cashier

Principal Cashier—Mary Cashe

SECTION IV - INCREASE OR NEW ADVANCE

Current Balance ..... \$ 10,000.00

Increase or New Advance Requested ..... \$ \_\_\_\_\_

Total ..... \$ 10,000.00

Number and Denomination of Checks Requested: \_\_\_\_\_

Fund Transferred from: Fred Fund

SECTION V - DECREASE OR LIQUIDATION OF FUNDS

Current Balance ..... \$ \_\_\_\_\_

Apply the following:

Reimbursement Voucher Nos: \_\_\_\_\_

Uncashed Treasury Check Nos: \_\_\_\_\_

Deposit Ticket Nos: \_\_\_\_\_

Net Balance for Which Cashier is

Accountable ..... \$ \_\_\_\_\_

Date

Signature (Head of Agency or Designee)

Title

SECTION VI - DESIGNATION (to be completed by Disbursing Officer)

In accordance with the provisions of paragraph 2 of section 4 of Executive Order 6166 of June 10, 1933, as amended, the function of disbursing in connection with the operations of the agency named is hereby delegated to the above-named employee effective on the date indicated below. Class D Cashiers may use their funds for change making only. Class A and B cashiers may make payments in cash in accordance with the Treasury Fiscal Requirements Manual (1 TFRM 4-3000), and such other payments as may be listed on the attached schedule.

(Effective Date of Designation)

(Disbursing Officer or Designee)

(Date - month, day, and year)

SECTION VII - CHECK ISSUANCE AUTHORIZATION (to be completed by Disbursing Officer)

DRAW CHECKS AS INDICATED ABOVE

DATE CHECKS \_\_\_\_\_

(Disbursing Officer or Designee)

CHECK NOS. \_\_\_\_\_ TO \_\_\_\_\_

(Date - month, day, and year)

PREVIOUS EDITIONS NOT USABLE

NSN 7540-00-082-2551

## CHAPTER 6. VERIFICATION OF FUNDS

### 1. Administrative Reviews.

A. Quarterly Verification. At least quarterly, an unannounced verification of the imprest fund will be performed by two responsible employees appointed by the ASC Manager or Program Administrative Officer. Cash will be counted, and to that amount, interim receipts, subvouchers, unpaid replenishment subvouchers, and unpaid replenishment vouchers will be added. The total should equal the amount of the imprest fund. A copy of the results of this review will be signed by both the employees doing the verification and the responsible ASC Manager or Program Administrative Officer; it is then forwarded to the FMD. Included with the results will be a report on the SF-1165 of outstanding advances over 5 working days old, showing number of days outstanding.

B. Semiannual Administrative Review. Semiannually, an unannounced administrative review of the imprest fund will be performed by two responsible employees appointed by the ASC Manager or Program Administrative Officer. The Department's questionnaire for the imprest fund review will be used for this purpose (see Illustration 1). After examination of the administrative review, including recommendations for corrective actions, the ASC Manager or Program Administrative Officer shall submit a copy of the completed questionnaire with appropriate comments to the FMD.

2. Irregularities, Shortages, and Theft Reporting. Any major loss or theft will be reported immediately to the cashier's immediate supervisor and then to the Assistant Director for Administration. Any unauthorized use of irregularities or improprieties in accounting for the imprest fund are to be reported to the FMD and responsible ASC Manager or Program Administrative Officer.

FORMAT COVER SHEET

SUBJECT: IMPREST FUND REVIEW

BUREAU/OFFICE AND LOCATION:

AMOUNT:

REVIEW PERFORMED BY: Victoria A. Count & John Roe

Victoria A Count      1/31/85 10AM      \_\_\_\_\_  
(Signature)      (Date/Time)      (Title)

John Roe      1/31/85 10AM      \_\_\_\_\_  
(Signature)      (Date/Time)      (Title)

FORMAT

Imprest Fund Administrative Review  
"Instructions"

The Departmental Manual, 337 DM 2.7B, requires that unannounced administrative reviews of imprest funds be performed at least semiannually for those funds exceeding \$1000, and at least annually for those funds of \$1000 and under.

One copy of the review and response will be retained in the office file, and a duplicate of each will be forwarded to the Bureau or office head.

CHECKLIST	YES/NO		COMMENTS
1. Are imprest fund cash payments limited to \$500 for any one transaction under normal conditions and exceed \$500 only under emergency conditions?	X		
2. Has any splitting of payments occurred to circumvent these cash payment limitations?		X	
3. Are cash advances outstanding for more than 30 days?		X	
4. Is responsibility for each fund vested in one person?	X		Only one fund.
5. Are separate cash boxes or safe drawers provided for alternate and subcashiers?		X	Another cash box is needed.
6. Do personnel other than the fund custodian have access to the funds? If yes, please comment.	X		
7. Are safekeeping facilities maintained commensurate with the amount of cash advanced in accordance with 337 DM 2.3A?		X	Locking bar is needed for file cabinet.

CHECKLIST	YES	NO	COMMENTS
8. Is the imprest fund advance limited to the smallest amount to coincide with the authorized purpose of the fund in accordance with 337 DM 2.1?	X		
9. Is the safe or lock combination changed annually when there is a change of cashiers; when it has been necessary to effect access to the funds in the case of unforeseen absence of a cashier; or when the combination has been compromised? Explain exceptions.	X		
10. Are imprest fund vouchers prenumbered and required for each disbursement?	X		
11. Are imprest fund vouchers and supporting documents properly canceled so they cannot be used again?	X		
12. Does the imprest fund cashier require adequate identification of employees before disbursing funds for travel or other purposes if the employee is not personally known to the cashier?	X		
13. Are subvouchers signed by the the recipient of the cash disbursed?	X		
14. Are unannounced verifications of cash balances in the imprest fund made on a quarterly basis in accordance with 337 DM 2.7A?		X	

CHECKLIST	YES/NO	COMMENTS
15. Is the imprest fund cash reconciled daily?	X	Jack R. Boss, District Supvr.
16. Are imprest fund advances recorded in the general ledger when received from Treasury?	X	
17. Are payments from imprest funds approved by a reasonable official? Who is the official?	X	
18. Is there evidence and adequate documentation in the imprest fund to show the date, purpose, approval, amount, and account to be charged for each transaction?	X	
19. Are the funds periodically verified and reconciled with the general ledger control account?	X	
20. Are all checks for the imprest fund made out to the cashier only?	X	
21. Are the accounting records unavailable to the imprest fund cashier?	X	
22. Are imprest fund vouchers:		Box is kept in open vault.
a. prepared for each payment?	X	
b. supported with appropriate documentation?	X	
c. typewritten or in ink?	X	
d. fully descriptive of the item paid for?	X	
23. Do only persons authorized to disburse cash from the imprest fund have access to the cash?	X	

CHECKLIST	YES	NO	COMMENTS
24. Have the imprest fund cashiers and alternates been properly designated in accordance with paragraph 0505 of the "Treasury Manual of Procedures and Instructions for Cashiers"?	X		
25. Did you verify interim receipt amounts in the imprest fund file with the holders?	X		
26. Did you verify payments not supported by invoices with vendors on a test basis?	X		
27. Have Accountability Reports (Standard Form 1129) been properly prepared and submitted to the Financial Management Division?	X		
28. Do cashiers and alternates perform other duties that conflict with their cashier responsibilities?		X	There were none.
29. Were the findings and recommendations contained in the last Administrative Review Report dated 7/31/84 implemented?	X		
30. Are cash advances to an employee to make a purchase confirmed within 5 days from the date of the advance? Is the advance receipt noted indicating the reason and expected transaction completion date when an advance is not confirmed in 5 days?	X		



CHECKLIST	YES/NO	COMMENTS												
<p>31. Is the amount of the fund above or below cash requirements? Review Standard Form 1129's on file to determine actual monthly turnover of funds for the past year.</p> <p>Is the turnover rate of the fund commensurate with the criteria prescribed in 337 DM 2.1?</p> <table border="0"> <tr> <td>Jan \$ 484.70</td> <td>Jul \$ 217.24</td> </tr> <tr> <td>Feb \$ 470.84</td> <td>Aug \$ 200.62</td> </tr> <tr> <td>Mar \$ 462.21</td> <td>Sep \$ 310.31</td> </tr> <tr> <td>Apr \$ 194.51</td> <td>Oct \$ 369.71</td> </tr> <tr> <td>May \$ 299.67</td> <td>Nov \$ 251.12</td> </tr> <tr> <td>Jun \$ 156.07</td> <td>Dec \$ 159.27</td> </tr> </table> <p>MONTHLY AVERAGE: \$ 298.02</p> <p>32. What is the average time required to cycle a replenishment voucher? Number of days: <u>14</u>.</p> <p>33. Has the daily cash reconciliation performed by the cashier been examined to determine if any loss or shortage has occurred, and if so, was it reported in accord with paragraph 0505 of the "Treasury Manual of Procedures and Instructions for Cashiers?"</p>	Jan \$ 484.70	Jul \$ 217.24	Feb \$ 470.84	Aug \$ 200.62	Mar \$ 462.21	Sep \$ 310.31	Apr \$ 194.51	Oct \$ 369.71	May \$ 299.67	Nov \$ 251.12	Jun \$ 156.07	Dec \$ 159.27	<p>X</p> <p>X</p>	
Jan \$ 484.70	Jul \$ 217.24													
Feb \$ 470.84	Aug \$ 200.62													
Mar \$ 462.21	Sep \$ 310.31													
Apr \$ 194.51	Oct \$ 369.71													
May \$ 299.67	Nov \$ 251.12													
Jun \$ 156.07	Dec \$ 159.27													

CASH RECONCILIATION

Name of Cashier: Jane Doe Area: \_\_\_\_\_

Class of Fund: A Amount of Advance: \$ 500.00

Cash on Hand: Coins \$ 1.80

Bills \$ 314.00 \$315.80

Uncashed Treasury Check(s)

Interim Receipts for Cash \$184.20

Unpaid Reimbursement Voucher Dated: \_\_\_\_\_

Unpaid Subvoucher(s) \_\_\_\_\_

Interim Receipt for Cash Advanced to Sub-Agent \_\_\_\_\_

Undeposited Collections \_\_\_\_\_

Unvouchered Receipts \_\_\_\_\_

Other: \_\_\_\_\_

TOTAL CASH ACCOUNTABILITY: \$ 500.00

Exceptions: \_\_\_\_\_

I CERTIFY THE FOREGOING REPORT OF MY ACCOUNTABILITY IS CORRECT.

Jane Doe 1/31/85  
(Cashier's Signature) (Date)

WE, THE UNDERSIGNED, CERTIFY THAT THE CASH STATED ABOVE HAS BEEN VERIFIED BY ACTUAL COUNT AND THAT ALL THE ABOVE ITEMS, UNLESS OTHERWISE NOTED UNDER EXCEPTIONS, HAVE BEEN FOUND TO BE IN AGREEMENT WITH THE APPROPRIATE ACCOUNTING RECORDS AT THIS TIME AND DATE.

Victoria A. Count  
(Signature)

1/31/85 10AM  
(Date/Time)

\_\_\_\_\_  
(Title)

John Roe  
(Signature)

1/31/85 10AM  
(Date/Time)

\_\_\_\_\_  
(Title)